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March 15, 2010

Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, NY 10004

Irving H. Pickard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

Re:

Formal Written Opposition of Trustee's Determination of Claim
Bankruptcy Case No. 08-1789 (BRL)
Bally-ko Partners
BLMIS Account # 1CM561 – Claim Number 007075

Dear Sir/Madam:

This letter is a follow-up to our letter November 16, 2009 (copy enclosed) requesting a hearing on the Trustee's determination on the above SIPC claim. We request that a hearing be scheduled in order to discuss our appeal and resolve this matter. If a hearing can not be scheduled at this time we request that we be updated to the status of our appeal and an idea on when this matter will be reviewed.

We appreciate the volume of work involved in this case but would like to resolve this matter as soon as possible. We look forward to hearing back from you on potential dates for the hearing. If you have any questions, please contact me at (610) 376-1595.

Sincerely yours,

REINSEL KUNTZ LESHER LLP

Michael R. DePaul, Jr., Esq.

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